93. Power of Government to appoint special health officers.—In the event of the occurence of any unusual mortality or the prevalence or apprehended outbreak of any dangerous disease within the city, the Government, if it considers that immediate action is necessary, may, of its own motion appoint a special health officer wholly or partly at the expense of the corporation fund:

Provided that—

(a) the duration of the special office shall not exceed six months; and

(b) the corporation shall not be bound to pay more than five hundred rupees per mensem on account thereof.

94. Contribution in respect of Government servants.—(1) If an officer or servant serving or having served under the corporation is or has been transferred from or to the service of the Government or is employed partly under the Government and partly by the corporation, the corporation shall make such contribution towards his leave allowances, pension and provident fund as may be required to be made by him or on his behalf under the rules and regulations of the branch of Government service to which he belongs.

(2) Every Government servant employed by the corporation shall be entitled to salary, leave and other privileges in accordance with the rules and regulations of the branch of Government service to which he belongs.

95. Establishment schedule.—(1) The commissioner shall, lay before the standing committee for taxation and finance a schedule setting forth the designations and grades of the officers and servants who should in his opinion constitute the corporation establishment, and embodying his proposals with regard to the salaries, fees and allowances payable to them.

(2) The standing committee may either approve or amend such schedule as it thinks fit and shall lay it before the corporation with its remarks, if any.

(3) The corporation shall sanction such schedule with or without modifications as it thinks fit and may from time to time amend it at the instance of the commissioner and standing committee:

Provided that no new office shall be created without the sanction of the Government if the maximum monthly salary exceeds three hundred and fifty rupees.

(4) No officer or servant shall be entertained on the corporation establishment unless he is a member of the Karnataka Municipal Administrative Service, or has been appointed under section 89, section 92 or section 93 or unless his office and emoluments are included in the schedule sanctioned under sub-section (1).

96. Reservation of posts for appointment.—In making appointments the appointing authority shall reserve adequate number of posts for the Scheduled Castes, the Scheduled Tribes and other backward classes of citizens in the same manner and to the same extent as is applicable for the recruitment to posts in the State Civil Services.

97. Punishment for corporation officers and other employees.—(1) Every corporation officer or other corporation employee shall be liable to have his increments or promotion with-held or to be censured, reduced in rank, compulsorily retired, removed or dismissed for any breach of any departmental rules or regulations or of discipline or or carelessness, unfitness, neglect of duty or other misconduct by such authority as may be prescribed:

Provided that no such officer or other employee as aforesaid shall be reduced in rank, compulsorily retired, removed or dismissed by any authority subordinate to that by which he was appointed:

Provided further that the corporation employees belonging to such classes or categories as may be prescribed in the rules shall be liable also to be fined by such authority as may be specified therein.

(2) No such officer or other employee shall be punished under sub-section (1) unless he has been given a reasonable opportunity of showing cause against the action proposed to be taken in regard to him :

Provided that this sub-section shall not apply—

(a) where an officer or other employee is removed or dismissed on the ground of conduct which has led to his conviction on a criminal charge ; or

(b) where the authority empowered to remove or dismiss such officer or other employee is satisfied that for some reason to be recorded by that authority it is not reasonably practicable to give that person an opportunity of showing cause.

(3) If any question arises whether it is reasonably practicable to give to any officer or other employee an opportunity of showing cause under sub-section (2), the decision thereon of the authority empowered to remove or dismiss such officer or other employee shall be final.

(4) An officer or other employee upon whom a punishment has been inflicted under this section may appeal to such officer or authority as may be prescribed.

98. Power of Government to make rules regarding the conditions of service applicable to employees.—(1) The Government may by rules provide for the following matters, namely :—

(a) the tenure of office, salaries and allowances, provident fund, pension, gratuity, leave of absence and other conditions of service of officers and other employees appointed under this Chapter ;

(b) the procedure to be followed in imposing any penalty under sub-section (1) of section 97, suspension pending departmental inquiries

before the imposition of such penalty and the authority by whom such suspension may be ordered; the officer or authority to whom an appeal shall lie under sub-section (4) of that section;

(c) any other matter which is incidental to,, or necesary for, the purpose of regulating the appointment and conditions of service of persons appointed to services and posts under the corporation and any other matter for which in the opinion of the Government provision should be made by rules.

CHAPTER VIII

Essential Services

99. Members of essential services not to resign, etc., without permission.—(1) No member of an essential service shall,—

(a) without the written permission of the commissioner or any officer authorised by him in this behalf, resign his office, withdraw or absent himself from the duties thereof without at least two months' notice given in writing to the commissioner, except in the case of illness or accident disabling him for the discharge of his duties, or other reason accepted as sufficient by the commisisoner or such officer, or

(b) neglect or refuse to perform his duties or wilfully perform them in a manner which, in the opinion of the commisisoner or such officer, inefficient.

100. Power of Government to declare emergency.—If the Government is of the opinion that the stoppage or the cessation of the performance of any of the essential services will be prejudicial to the safety or health or the maintenance of services essential to the life of the community in the corporation, it may, by notification declare that an emergency exists in the city and that in consequence thereof no member of such of the essential services and for such period as may be specified in the notification, notwithstanding any law for the time being in force or any agreement, shall,—

(a) withdraw or absent himself from his duties except in the case of illness or accident disabling him from the discharge of his duties, or

(b) neglect or refuse to perform his duties or wilfully perform them in a manner which in the opinion of such officer as the Government may specify in this behalf is inefficient.

CHAPTER IX

Powers of Government

101. Power of Government to call for records and to cause inspection to be made.—(1) The Government may at any time require the corporation or the commisioner—

(a) to produce any record, proceedings, correspondence, plan, or other document;

(b) to furnish any return, plan, estimate, statement, account or statistics relating to the proceedings, duties or works of the corporation or any of the municipal authorities

(c) to furnish, or obtain and furnish, any report.

(2) The Government may depute any officer to inspect or examine any corporation department or office or any service or work undertaken by the corporation or any of the municipal authorities or any property belonging to the corporation and to report thereon and the corporation and every municipal authority and all corporation officers and other corporation employees shall be bound to afford the officer so deputed access at all reasonable times to the premises and properties of the corporation and to all records, accounts and other documents the inspection of which he may consider necessary to enable him to discharge his duties.

102. Power of Government to take action in respect of matters pending undisposed of before the corporation.—(1) The Government may at any time call for from the commisioner the records relating to the business pending before a corporation and on receipt of such records, the Government may examine the same.

(2) If on such examination it is found that in respect of any mater which is pending before the corporation, for more than three months from the date on which any such subject was brought before the corporation,

urgent decision is necesary in the interest of administration of the corporation, then the Government may, notwithstanding anything contained in this Act, the rules and the regulations, pass such orders with reference to such subject as it considers necessary.

(3) To facilitate a decision on the subject the Government may call for such further information, report or record relating to the subject as it may consider necessary from the commissioner who shall comply with such request.

(4)) Notwithstanding anything contained in subsection (2) the Government may at any time take action in respect of any matter which is of public importance and is pending before the corporation and pass such orders with reference to such matter as it deems necessary and if any question arises whether the subject is one of public importance or not, the decision of the Government shall be final.

(5) Every order passed by Government under this section shall be communicated to the commissioner who shall give effect to such order expeditiously as if such order is a resolution of the corporation.

103. Government power to direct the taking of action.—If, on receipt of any information or report obtained under sections 101 and 102 or otherwise Government is of opinion—

(a) that any duty imposed on any corporation authority by or under this Act has not been performed or has been performed in an imperfect, inefficient or unsuitable manner ; or

(b) that adequate financial provision has not been made for the performance of any such duty,

the Government may, by an order, direct the corporation or the commisisoner within a period to be specified in the order, to make arrangements to their satisfaction for the proper performance of the duty, or to make financial provision to its satisfaction for the performance of the duty, as

the case may be, and the corporation or the commissioner shall comply with such orders.

104. Government's power to appoint a person to take action in default, at expense of corporation.—(1) If, within the period fixed by an order issued under section 103, any action directed under that section has not been duly taken, the Government may by order—

(a) appoint some person to take the action so directed;

(b) fix the remuneration to be paid to him; and

(c) direct that such remuneration and the cost of taking such action shall be defrayed out of the corporation fund, and if necessary, that any one or more of the taxes authorized by Chapter X of this Act shall be levied or increased but not so as to exceed any maximum laid down in this Act.

(2) For the purpose of taking action directed as aforesaid, the person appointed under sub-section (1) shall have power to make such contracts as are necessary, may exercise any of the powers conferred, on any municipal authority by or under this Act and specified in this behalf in the order issued under sub-section (1), and shall be entitled to protection under this Act as if he were a municipal authority.

(3) The Government may, in addition to, or instead of, directing the levy or increase of any of the said taxes, direct by notification that any sum or money which may in their opinion be required for giving effect to their orders be borrowed by debenture and on the security of all or any of the said taxes at such rate of interest and upon such terms as to the time of re-payment and otherwise as may be specified in the notification.

(4) The provisions of sections 163 to 174 shall, as far as may be, apply to any loan raised in pursuance of this section.

105. Submission of copies of proceedings, and resolution to Government and Government's power to cancel resolution and orders.—(1) The commissioner shall submit to the Government copies of all resolutions.

(2) If the Government is of opinion that the execution of any resolution or order of the corporation or of any other authority or afficer subordinate thereto or the doing of any act which is about to be done or is being done by or on behalf of the corporation is in contravention of or in excess of the powers conferred by this Act or of any other law for the time being in force or is likely to lead to a breach of the peace or to cause injury or annoyance to the public or to any class or body of persons the Government may, by order in writing, suspend the execution of such resolution or order, or prohibit the doing of any such act.

(3) The Government may, at any time, by notification,—

(a) cancel any resolution in whole or in part:

(b) repeal wholly or in part, or modify any bye-law or resolution;

(4) The Government may at any time, on representation by the corporation or otherwise, revise, modify or revoke an order passed under sub-section (2).

106. Power of Government to supersede corporation.—(1) If in the opinion of the Government the corporation is not competent to perform, or makes default in the performance of the duties imposed on it or undertaken by it by or under this Act or any other law for the time being in force or exceeds or abuses its powers or fails to carry out the directions or orders given by Government to it under this Act or any other law, the Government may, by an order published, together with a statement of the reasons therefor, in the official Gazette, declare the corporation to be incompetent or in default, or to have exceeded or abused its powers, or to have failed to

carry out the directions given to it, as the case may be, and may supersede it for a period to be specified in the order :

Provided that before making an order of supersession as aforesaid reasonable opportunity shall be given to the corporation to show cause why such order should not be made.

(2) When the corporation is superseded by an order under sub-section (1), the following consequences shall ensue,—

(a) all the councillors of the corporation shall, on such date as may be specified in the order, cease to hold office as such councillors without prejudice to their eligibility for election under sub-section (8) ;

(b) during the period of supersession of the corporation, all powers and duties conferred and imposed upon the corporation and the standing committees of the corporation by or under this Act or any other law shall be exercised and performed by an Administrator appointed by the Government in that behalf ;

(c) all property vested in the corporation shall until it is reconstituted, vest in the Government.

(3) The Government may direct that the Administrator shall be a whole-time officer, and when such a direction is issued, he shall be paid out of the corporation funds such monthly salary and allowances as the Government may from time to time, by order, determine and the corporation shall make such contribution towards the leave allowances, pension and provident fund of the officer as may be required by the conditions of service under the Government, to be paid by him or for him, as the case may be.

(4) During the period of supersession of the corporation, references in any enactment or law for the time being in force to the mayor of the corporation shall be construed as references to the Administrator appointed under clause (b) of sub-section (2).

(5) During the period of supersession of the corporation, in the discharge of his functions the Administrator shall be guided by such directions in matters of policy involving public interest as the Government may by order specify; and if any question arises whether a direction relates to a matter of policy involving public interest the decision of the Government shall be final.

(6) The Government may by notification appoint an advisory committee to assist the Administrator appointed under this section consisting of such number of persons being not less than fifteen and not more than twenty-five as may be determined by Government who shall be persons qualified to become councillors under this Act.

(7) If, after enquiry made, the Government so directs then, notwithstanding the expiry of the term of the councillors of the superseded corporation, the period of supersession with all the consequences aforesaid shall from time to time be continued by an order published as aforesaid until such date as may be fixed by the Government for the reconstitution of the corporation.

(8) After the corporation is superseded it shall be reconstituted by the election of councillors under the provisions of this Act and the rules made thereunder applicable thereto,—

(a)if no direction has been made under sub-section (7) before such date as is fixed in the order of supersession;

(b) if a direction has been made under sub-section (7) before such date as is fixed under that sub-section.

(9) At any time after an order is made under this section the Government may, by order published in the official Gazettee) to gether with a statement of the reasons thereon curtial the period of supersession and direct that before the expiry of the period as curtailed, the corporation shall be reconstituted by the election of councillors under the provisions of this Act and the rules made thereunder.

(10) An order of supersession of the corporation under sub-section (1) or an order under uub-section (7) or an order under sub-section (9) together with a statement of the reasons therefor shall be laid before both Houses of the State Legislature as soon as may be after it is made.

107. Power to appoint Administrator in certain cases.—(1) Whenever,—

(a) the ordinary elections to the corporation under this Act or any proceedings consequent thereon have been stayed by an order of competent court or authority;

(b) the election of all the councillors or more than two-thirds of the councillors has been declared by a competent court or authority to be void;

(c) the term or the extended term of office of the councillors has expired and the new corporation has not been constituted in accordance with the provisions of this Act; or

(d) all the councillors or more than two-thirds of the councillors have resigned,

the Government shall, by notification appoint an Administrator, for such period as may be specified in the notification and may, by like notification, curtail or extend the period of such appointment.

(2) Notwithstanding anything contained in this Act, on the appointment of an Administrator under this section, during the period of such appointment, the corporation, the standing committees of the corporation and the mayor, the deputy mayor and other authorities other than the commissioner, charged with carrying out the provisions of this Act or any other law, shall cease to exercise any powers and perform and discharge any duties or functions conferred or imposed on them by or under this Act or any other law, and all such powers shall be exercised and all such duties and functions shall be performed and discharged by the Administrator.

(3) The provisions of sub-sections (3), (4) and (5) of section 106 shall **mutatis mutandis** be applicable in respect of the Administrator appointed under sub-section (1).

108. Revision.—The Government may call for the records of any proceedings of a corporation, a standing committee, the commissioner or any officer subordinate to the corporation for purposes of satisfying itself as to the correctness, legality or propriety of any order or proceeding and may pass such order with respect thereto as it thinks fit.

109. Direction by Government.—The Government may give to the corporation, commissioner or any other officer general instructions to be followed by the corporation and such instructions may include directions relating to recruitment and conditions of service of employees of the corporation

(2) In the exercise of its powers and performance of its duties under this Act, the corporation shall not depart from any general instructions issued under sub-section (1).

CHAPTER X

TAXATION

Enumeration of Taxes

110. Taxes which may be imposed.—(1) Subject to the general or special orders of the Government, a corporation shall,—

(a) after observing the preliminary procedure required by section III; and

(b) with the sanction of the Government and at rates not exceeding those specified in Schedule IV to X,

levy any one or more of the following taxes :—

(i) a tax on buildings or lands or both situated within the city (hereinafter referred to as the property tax);

(ii) a profession tax;

(iii) a tax on carriages and animals;

(iv) a tax on carts;

(v) an octroi on animals or goods or both specified in Schedule VII brought into the corporation limits for consumption, use or sale therein;

(vi) a toll on vehicles other than motor vehicles paying vehicles tax under the Karnataka Motor Vehicles Taxation Act 1951 (Karnataka Act 35 of 1957) entering the corporation limits;

(vii) a tax on advertisements;

(viii) a duty on certain transfers of property in the shape of an additional stamp duty;

(ix) a general sanitary cess for the construction or maintenance, or both of public privies and for the removal and disposal of refuse;

(x) a water-rate or water-rates for water supplied by the corporation which may be imposed in the form of a tax assessed on buildings and lands, or in any other form, including that of charges for such supply, fixed in such mode or modes as shall be best adapted to the varying circumstances of any class of cases or of any individual case;

111. Procedure preliminary to imposing a tax.—A corporation, before imposing a tax, shall observe the following preliminary procedure:—

(a) it shall, by resolution passed at a general meeting, select for the purpose one or other of the taxes specified in section 110 and in such resolution specify so far as may be applicable—

(i) the classes of persons or of property or of both which the corporation proposes to make liable, and any exemptions which it proposes to make;

(ii) the amount or rate at which the corporation proposes to assess each such class;

(iii) in the case of an octroi, the octroi stations;

(b) when such resolution has been passed, the corporation shall publish in the official Gazette and in such other manner as may be prescribed, a notice of such resolution in the prescribed form.

(c) any inhabitant of the city objecting to the imposition of the said tax or to the amount or rate proposed, or to the classes of persons orproperty to be made liable thereto or to any exemptions proposed, may, within one month from the publication in the official Gazette of the said notice, send his objection in writing to the corporation; the corporation shall take all such objections into consideration, or shall authorise standing committee for taxation and finance to consider the same and report thereon and unless it decides to abandon the proposed tax, shall submit